



# FALL CONFERENCE

2008

The background of the entire image is a solid orange color. Overlaid on this background are several large, stylized leaves in a slightly darker shade of orange. The leaves have prominent veins and are arranged in a way that they appear to be floating or falling around the text.

**FORMS FORMS**

**AND MORE**

**FORMS**



# EXONERATIONS

ORDER CORRECTING  
ERRONEOUS ASSESSMENT

Date \_\_\_\_\_

(To be used only for duplications, clerical errors or property not owned on assessment date.)

In Re: \_\_\_\_\_  
Name of Taxpayer Tax Bill Number

It appearing to the property valuation administrator that the above-named person has been erroneously assessed as of \_\_\_\_\_, \_\_\_\_\_, for \_\_\_\_\_ taxes, through error of: (check one) ☐ property valuation administrator  
☐ board of assessment appeals ☐ clerk ☐ other (please specify) \_\_\_\_\_

Describe error: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

It is now ordered by the property valuation administrator, under the authority of Kentucky Revised Statutes 133.110 and 133.130, that said error be corrected in the following manner:  
\_\_\_\_\_  
\_\_\_\_\_

	Real Estate	Unmined Coal	Tangible Personalty	Intangible Personalty
Describe Property .....	_____	_____	_____	_____
Assessment Book .....	Page _____ Line _____	Page _____ Line _____	Page _____ Line _____	Page _____ Line _____
Original Assessment .....	\$ _____	\$ _____	\$ _____	\$ _____
Corrected Assessment .....	_____	_____	_____	_____
Decrease-Increase .....	\$ _____	\$ _____	\$ _____	\$ _____
(Indicate + or -) (Indicate Rate)			45¢, 15¢, 5¢, 1½¢, 1/10¢	25¢, 1½¢, 1/10¢

\_\_\_\_\_  
Property Valuation Administrator

\_\_\_\_\_  
County

NOTE: This form must be completed in triplicate. The PVA is to retain the original and deliver two copies to the sheriff.



Commonwealth of Kentucky  
Department of Revenue

**ERRONEOUS ASSESSMENT**

(To be used only for duplications, clerical errors or property not owned on assessment date.)

In Re: Shepard, Jerman 18702  
Name of Taxpayer Tax Bill Number

It appearing to the property valuation administrator that the above-named person has been erroneously assessed as of

January 1, 2006, for 2006 taxes, through error of: (check one) ☒ property valuation administrator  
☐ board of assessment appeals ☐ clerk ☐ other (please specify) \_\_\_\_\_

Describe Error: Due Homestead Exemption

**Correct: Taxpayer is due Homestead Exemption. Mobile Home was added to property December 15, 2005.**

**Field checked and valued mobile home at 12000. Mobile Home and Land should be covered under**

**Homestead Exemption.**

It is now ordered by the property valuation administrator, under the authority of Kentucky Revised Statutes 133.110 and 133.130 that said error be corrected in the following manner:

Exonerate Bill

	Real Estate	Unmined Coal	Tangible Personal	Intangible Personal
Describe Property	<u>2.34 Acres</u>	_____	_____	_____
Assessment Book	Page <u>1871</u> Line <u>7</u>	Page _____ Line _____	Page _____ Line _____	Page _____ Line _____
Original Assessment	<u>6000</u>	_____	_____	_____
Corrected Assessment	<u>0</u>	_____	_____	_____
<u>Decrease</u> - Increase	<u>(6000)</u>	_____	_____	_____
(Indicate + or -) (Indicate Rate)			45¢, 15¢, 5¢, 1½¢, 1/10¢	25¢, 1½¢, 1/10¢

**U. R. MONEY**  
Property Valuation Administrator

**FLAT**  
County

Note: This form must be completed in triplicate. The PVA is to retain the original and deliver two copies to the sheriff.

**Example 1**



***DELINQUENT***  
***DELINQUENT***

***EXONERATIONS***



**ORDER CORRECTING  
ERRONEOUS DELINQUENT ASSESSMENT**

USE FOR DELINQUENT  
ASSESSMENTS ONLY

Date \_\_\_\_\_

*(To be used only for duplications, clerical errors or property not owned on assessment date.)*

In Re: \_\_\_\_\_  
Name of Taxpayer Tax Bill Number

It appearing to the property valuation administrator that the above-named person has been erroneously assessed as of \_\_\_\_\_, 20\_\_\_\_, for 20\_\_\_\_ taxes, through error of: (check one) ☐ property valuation administrator  
☐ board of assessment appeals ☐ clerk ☐ other (please specify) \_\_\_\_\_.

Describe error: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

It is now ordered by the property valuation administrator, under the authority of Kentucky Revised Statutes 133.110 and 133.130, that said error be corrected in the following manner:

	Real Estate	Unmined Coal	Tangible Personalty	Intangible Personalty
Describe Property .....	_____	_____	_____	_____
Assessment Book .....	Page _____ Line _____	Page _____ Line _____	Page _____ Line _____	Page _____ Line _____
Original Assessment ....	\$ _____	\$ _____	\$ _____	\$ _____
Corrected Assessment .	_____	_____	_____	_____
Decrease-Increase .....	\$ _____	\$ _____	\$ _____	\$ _____
(Indicate + or -)				

\_\_\_\_\_  
Property Valuation Administrator

\_\_\_\_\_  
County

**NOTE:** This form must be completed in triplicate. The PVA is to deliver the original to the clerk, mail the duplicate immediately to the Office of Property Valuation, 501 High Street, Station 30, Frankfort, Kentucky 40620, and retain the triplicate.

The image features the word "REFUNDS" in a large, bold, 3D font. The letters are a vibrant yellow with a gradient that transitions to a bright orange at the base. They are positioned diagonally across the frame, from the lower-left towards the upper-right. The background is a solid orange-brown color, overlaid with a pattern of stylized, darker orange leaves and branches, creating a textured, autumnal effect. The lighting on the 3D text suggests a light source from the upper left, casting soft shadows on the background.

**REFUNDS**



## EXONERATION FORM FOR PROPERTY TAX REFUND

Name of Applicant _____	Refund Tax Year _____
Address _____ P.O. Box or Number and Street _____	Bill Number _____
City _____ County _____ State _____ ZIP Code _____	Account Number _____
Telephone Number _____	Date of Application _____
	Date of Taxes Paid _____

KRS 134.590

(6) No refund shall be made unless application is made in each case within two (2) years from the date payment was made. If the question of the amount of taxes due is in litigation, the application for refund shall be made within two (2) years from the date the amount due is finally determined.

Reason for Refund Request

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

\_\_\_\_\_

	Real Estate	Unmined Coal	Tangible Personalty	Intangible Personalty
Describe Property	_____	_____	_____	_____
Assessment Book	Page _____ Line _____	Page _____ Line _____	Page _____ Line _____	Page _____ Line _____
Original Assessment	\$ _____	\$ _____	\$ _____	\$ _____
Corrected Assessment	\$ _____	\$ _____	\$ _____	\$ _____
Decrease-Increase	_____	_____	_____	_____
(Indicate + or -) (Indicate Rate)			45¢, 15¢, 5¢, 1½¢, 1/10¢	25¢, 1½¢, 1/10¢

I, the undersigned, affirm that the above statement is to the best of my knowledge and belief, true and correct.

Signature \_\_\_\_\_  
Taxpayer

Signature \_\_\_\_\_  
PVA/Authorized Deputy

Applications for refunds must be presented to either the sheriff, clerk or each taxing district.  
**A copy of the paid tax bill must accompany the request.**

Refunded by \_\_\_\_\_

Date \_\_\_\_\_

## APPLICATION FOR PROPERTY TAX REFUND

Name of Applicant	Beach, Sonny	Refund Tax Year	2005
Address	158 Rat Infested Rd P.O. Box or Number and Street	Bill Number	289
	Homely Flat KY 40999 City County State Zip Code	Account Number	28900-01
Telephone Number	1-606-555-1258	Date of Application	10/18/2006
		Date of Taxes Paid	11/15/2005

KRS 134.590

(6) No refund shall be made unless application is made in each case within two (2) years from the date payment was made. If the question of the amount of taxes due is in litigation, the application for refund shall be made within two (2) years from the date the amount due is finally determined.

Reason for Refund Request

Taxpayer Due Homestead Exemption. Birthdate 8-09-1939.

	Real Estate	Unmined Coal	Tangible Personal	Intangible Personal
Describe Property	House & 45 Acres			
Assessment Book	Page 29 Line 8	Page Line	Page Line	Page Line
Original Assessment	135000			
Corrected Assessment	107000			
Decrease - Increase	(28000)			
(Indicate + or -) (Indicate Rate)			45¢, 15¢, 5¢, 1½¢, 1/10¢	25¢, 1½¢, 1/10¢

I, the undersigned, affirm that the above statement is to the best of my knowledge and belief, true and correct.

Signature

Sonny F. Beach

Taxpayer

Signature

U. R. Money

PVA/ Authorized Deputy

Applications for refunds must be presented to either the sheriff, clerk or each taxing district.


**A copy of the paid tax bill must accompany the request.**

Refunded By

I. B. Sheriff

Date

10/25/2006



# **ADDITIONAL BILLS**

**Instructions  
For Preparation of  
Additional/Supplemental Tax Bills  
and Official Receipt**



*This form shall be prepared in quadruplicate. The property valuation administrator shall retain one copy, the county clerk shall maintain the original, one copy to the sheriff and the other copy should be forwarded to the Department of Revenue, Office of Property Valuation, 501 High Street, Station 30, Frankfort, Kentucky 40620.*

The property valuation administrator shall prepare Form 62A367 instructing the county clerk to prepare additional and/or supplemental tax bills. Additional and supplemental tax bills shall be prepared by the clerk. The clerk shall complete the receipt on the reverse side of Form 62A367 for the total of taxes due each taxing district and give the bills to the sheriff for collection after he signs the four copies of the receipt.

1. Additional bills are those which (although all pertinent information was available to the property valuation administrator) were not prepared through error. These bills shall be prepared by the clerk upon notification by the property valuation administrator. No penalty or interest is to be charged on these bills at the time of preparation.
2. Supplemental bills are prepared on the basis of orders from the Kentucky Board of Tax Appeals or other courts. The following billing procedures shall be followed for assessments under appeal:
  - a. The regular tax bill should be prepared using the taxpayer's value as assessed value.
  - b. When a decision of the Kentucky Board of Tax Appeals is reached, the following procedure should be followed:
    - (1) If an additional amount is owed, a supplemental bill should be prepared based upon the valuation in excess of the taxpayer's value above.
    - (2) No interest or penalty is owed if the bill is paid prior to the date normal tax bills become delinquent. The taxpayer is entitled to a 2 percent discount if the decision is reached prior to or during the normal 2 percent discount payment period for regular tax bills.
    - (3) Supplemental bills which are prepared after the end of the regular face amount payment period are to have interest added at an annual rate as defined in KRS 131.010(6), based on the time elapsed between the end of the regular payment period and the preparation date.
    - (4) Should a supplemental bill not be paid within 30 days of either the end of the regular face amount payment period or the date of the bill's preparation and mailing, whichever is later, the provisions of KRS 134.390 come into effect. This requires an additional penalty of 10 percent levied against all taxes and interest as shown on the bill.
  - c. Should an overpayment have been made by the taxpayer, either as a result of an improperly prepared original tax bill or a decision of the Kentucky Board of Tax Appeals, the amount of overpayment shall be refundable by each taxing district involved upon presentation by the taxpayer of proof of such overpayment.

62A367 (12-07)

Commonwealth of Kentucky  
DEPARTMENT OF REVENUE

# AUTHORIZATION FOR PREPARING ADDITIONAL/SUPPLEMENTAL PROPERTY TAX BILLS



To \_\_\_\_\_ County Clerk

Date \_\_\_\_\_, 20\_\_\_\_

Due to a change in assessment by the Kentucky Board of Tax Appeals or other courts, or by the property valuation administrator, you are authorized to prepare additional/supplemental property tax bill(s) for the year(s) shown and on the assessment(s) listed below pursuant to KRS 133.120(9).

Taxpayer and Address	Tax Bill Number	Year	List Either Assessment Paid by Taxpayer (Supplemental Bills), or Original Assessment (Additional Bills)	Amended Assessment	Amount of Increase
(1)			\$	\$	\$

(2)

(3)

You are directed to prepare additional/supplemental property tax bill(s) for the above taxpayer; deliver each bill to the County Sheriff and take receipt from him on Sheriff's Official Receipt for Additional/Supplemental Property Tax Bills on the reverse of this authorization.

**Mail Copy To:**

Office of Property Valuation  
Division of Local Valuation  
501 High Street, Station 30  
Frankfort, KY 40620

Verified by \_\_\_\_\_

\_\_\_\_\_ County  
Property Valuation Administrator

Date \_\_\_\_\_



**SHERIFF'S OFFICIAL RECEIPT  
FOR ADDITIONAL/SUPPLEMENTAL  
PROPERTY TAX BILL(S)**

\_\_\_\_\_ County

\_\_\_\_\_ Date

*Totals of Tax Bills Received for Taxes Due Each Taxing District*

**1. State Taxes**

Real estate @ \_\_\_\_\_ \$ \_\_\_\_\_  
 Real estate leasehold @ 1½¢ \_\_\_\_\_  
 Unmined coal @ \_\_\_\_\_  
 Tangible personal property @ 45¢ \_\_\_\_\_  
 Tangible personal property @ 15¢ \_\_\_\_\_  
 Tangible personal property @ 5¢ \_\_\_\_\_  
 Tangible personal property @ 1½¢ \_\_\_\_\_  
 Tangible personal property @ 1/10¢ .. \_\_\_\_\_  
 Intangibles @ 25¢ \_\_\_\_\_  
 Intangibles @ 1½¢ \_\_\_\_\_  
 Annuities @ 1/10¢ \_\_\_\_\_  
 Brokers' accounts receivable @ 10¢ .. \_\_\_\_\_  
 Interest (supplemental bills only) .. \_\_\_\_\_  
 TOTAL ..... \$ \_\_\_\_\_

**2. County Taxes**

Real estate @ \_\_\_\_\_ rate ..... \$ \_\_\_\_\_  
 Tangible personal property  
   Tangible @ \_\_\_\_\_ full rate .....  
   Tangible @ 4½¢ rate .....  
   Tangible @ 1½¢ .....  
 Interest (supplemental bills only) .....  
 TOTAL ..... \$ \_\_\_\_\_

**3. Special Levies**

Forest fire protection  
   @ \_\_\_\_\_ rate ..... \$ \_\_\_\_\_  
 Watershed conservancy district  
   @ \_\_\_\_\_ rate .....  
 Library @ \_\_\_\_\_ rate .....  
 Health and hospital @ \_\_\_\_\_ rate .....  
 Bond @ \_\_\_\_\_ rate .....  
   @ \_\_\_\_\_ rate .....  
 Interest (supplemental bills only) .....  
 TOTAL ..... \$ \_\_\_\_\_

**4. Common School Taxes**

Total property other than  
   bank shares ..... \$ \_\_\_\_\_  
 Special levy .....  
 Interest (supplemental bills only) . \_\_\_\_\_  
 TOTAL ..... \$ \_\_\_\_\_

**5. Independent School Taxes**

Total property other than  
   bank shares ..... \$ \_\_\_\_\_  
 Special levy .....  
 Interest (supplemental bills only) . \_\_\_\_\_  
 TOTAL ..... \$ \_\_\_\_\_

**6. \_\_\_\_\_ Taxes**

Total property other than  
   bank shares ..... \$ \_\_\_\_\_  
 Special levy .....  
 Interest (supplemental bills only) . \_\_\_\_\_  
 TOTAL ..... \$ \_\_\_\_\_

I, \_\_\_\_\_, Sheriff of \_\_\_\_\_ County, hereby acknowledge receipt  
 of \_\_\_\_\_ tax bills for the above amounts for 20\_\_\_\_ state and local taxes from \_\_\_\_\_,  
     number

Clerk of \_\_\_\_\_ County.

Signed \_\_\_\_\_ Sheriff \_\_\_\_\_ County

Signed and acknowledged before me this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_.

\_\_\_\_\_ Clerk \_\_\_\_\_ County

**CLERK'S CERTIFICATION**

I, \_\_\_\_\_, Clerk of \_\_\_\_\_ County, do hereby certify that  
 a property tax bill(s) was or were prepared for the taxpayer(s) listed on the reverse of this receipt for the tax year(s) indicated and given to  
 the sheriff for collection as attested by his signature above.

\_\_\_\_\_ Clerk \_\_\_\_\_ County



# *OMITTED BILLS*



# REVENUE CIRCULAR

62C112



## LISTING OF OMITTED REAL PROPERTY

*Prepare in Triplicate*



☐ Voluntary

☐ Involuntary

Taxpayer \_\_\_\_\_  
Last name First name Middle initial

Property Located In

Address \_\_\_\_\_  
Rural route or number and street

County \_\_\_\_\_

District \_\_\_\_\_

City \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_

Real Estate State—13.5¢ for 2002, 13.3¢ for 2003 13.1¢ for 2004 13.1¢ for 2005 and 12.8¢ for 2006	Taxpayer's Valuation			Property Valuation Administrator's Assessment
	Land	Improvements	Total	
	Dollars	Dollars	Dollars	
20				
20				
20				
20				
20				

Oath of Taxpayer: I swear that the list of property given herein by me contains a full and complete list of property omitted from my assessments on the dates as set out herein, and that a fair cash value has been placed on such property.

\_\_\_\_\_  
Taxpayer's Signature

I, \_\_\_\_\_, Property Valuation Administrator of \_\_\_\_\_ County, state the foregoing omitted list was assessed by me on the \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_, and is hereby certified to the clerk of said county for preparation of an omitted tax bill.

\_\_\_\_\_  
Property Valuation Administrator

Omitted Tax Bill No. \_\_\_\_\_ Issued \_\_\_\_\_ day of \_\_\_\_\_, \_\_\_\_\_ Clerk

Omitted property listings are subject to 5 percent per annum interest if owned on January 1, 2002; 4 percent per annum interest if owned on January 1, 2003; 5 percent per annum interest if owned on January 1, 2004; 7 percent per annum interest if owned on January 1, 2005 and 7 percent per annum interest if owned on January 1, 2006. In addition, a 10 percent penalty is added to all omitted tax bills if voluntarily listed and 20 percent penalty if involuntarily listed (KRS 132.290).

*Deliver all copies to county clerk. Clerk to retain one copy, return one copy to property valuation administrator and mail one copy to Office of Property Valuation, 501 High Street, Frankfort, Kentucky 40620.*

\_\_\_\_\_ County

Commonwealth of Kentucky  
**OMITTED REAL ESTATE PROPERTY TAX BILL**  
Property Description

No. \_\_\_\_\_

Assessment Date: January 1, \_\_\_\_\_

Date Issued: \_\_\_\_\_

KY				
Property Classes and State Rates per \$100 ➤	Real Estate State + Local	Real Estate 1.5¢	Fire Protection	TOTAL
ASSESSED VALUE ➤			Acres	
STATE: See Column Headings				
COUNTY: Real Estate				
SCHOOL: Real Estate				
TOTALS ➤				

County Clerk's  
Signature \_\_\_\_\_

Payment received by:

\_\_\_\_\_  
Sheriff or Deputy

\_\_\_\_\_  
Date

**PAY TO SHERIFF**

62A301-S (9-05)

OMITTED PENALTY	— (computed on total tax) 10% if voluntarily listed; 20% if involuntarily listed (KRS 132.290) .....	_____
INTEREST	— At the tax interest rate as defined in KRS 131.010(6) from January 1 following assessment date above to date bill is issued (computed on tax) .....	_____
TOTAL TAX, PENALTY AND INTEREST .....		_____
<b>DELINQUENT PENALTY</b> — Add 10% of tax, penalty and interest if not paid in 30 days (KRS 134.390) .....		
Sheriff's Fee	Advertising Cost	_____
TOTAL AMOUNT DUE .....		_____

**NOTICE OF LISTING  
OF OMITTED REAL PROPERTY**



\_\_\_\_\_  
Taxpayer's Name

\_\_\_\_\_, 20\_\_\_\_  
Date

\_\_\_\_\_  
Address

\_\_\_\_\_  
Taxing District

Notice of the listing of omitted property for the year 20\_\_\_\_ is given you in accordance with Kentucky Revised Statute 132.310(2).

In order that all taxable property in the county may be assessed, the following omitted property has been added to your assessment:

Real Estate (*Location*) \_\_\_\_\_ ..... \$ \_\_\_\_\_

Any taxpayer, aggrieved by an assessment of omitted property made by the property valuation administrator, may appeal to the County Board of Assessment Appeals as provided by KRS 132.310(3).

Notice Delivered:

- ☐ by first class mail
- ☐ at taxpayer's residence
- ☐ at property valuation administrator's office

\_\_\_\_\_  
Signature of Property Valuation Administrator

\_\_\_\_\_  
County

**Prepare this form in duplicate. Deliver original to taxpayer and retain copy in property valuation administrator's office.**

# Omitted bill calculation

Assessment Year	Year Interest Starts	Interest Rate/Day	Tax District	Gross Tax	Interest Amount	Tax + Interest	Date Calculation			
2003	2004	0.0001092896	State		-	-	ASSESSMENT DATE:	1/1/2003	37622.00	
2004	2005	0.0001369863	County		-	-	BILL DATE:	6/30/2008		
2005	2006	0.0001917808	USD		-	-	30-Jun-08	39629.00		
2006	2007	0.0002191781	SCHOOL		-	-	BILL DATE FROM JUNE 30,2008	0.00		
2007	2008 FOR 121DAY	0.0002191781	FIRE		-	-				
2007	2008 FOR 61DAY	0.0002739726	DMD		-	-				
2007	2008 FOR 183DAY	0.0002739726								
2008	2009	0.0002739726		-	-	-				
TOTAL INTRST FROM 2004	0.283232877							DATE ERROR:		
TOTAL INTRST FROM 2005	0.243232877							BAD DATE:		
TOTAL INTRST FROM 2006	0.193232877							WRONG DATE:		
TOTAL INTRST FROM 2007	0.123232877							REDO DATE:		
TOTAL INTRST FROM 2008	0.043232877							NEW DATE:		
TOTAL INTRST FROM 2009	-0.050136986							OLD DATE:		

Clerk \_\_\_\_\_ County \_\_\_\_\_

The background of the entire page is a solid orange color. Overlaid on this background are several large, stylized leaf shapes in a slightly darker shade of orange. These leaves are arranged in a way that they appear to be floating or falling, with some overlapping each other. The leaves have prominent veins, giving them a realistic but stylized appearance.

# VEHICLE AFFIDAVITS

62A044



**AFFIDAVIT FOR CORRECTION/EXONERATION OF  
MOTOR VEHICLE/BOAT PROPERTY TAX**

Owner \_\_\_\_\_  
Address \_\_\_\_\_ State \_\_\_\_\_ ZIP Code \_\_\_\_\_  
License Plate/KY No. \_\_\_\_\_ VIN \_\_\_\_\_  
Year \_\_\_\_\_ Make \_\_\_\_\_ Model \_\_\_\_\_

- ☐ Vehicle was sold in state prior to January 1, \_\_\_\_\_ to: \_\_\_\_\_  
Date sold \_\_\_\_\_
- ☐ Vehicle was sold out of state prior to January 1, \_\_\_\_\_ to: \_\_\_\_\_  
Date sold \_\_\_\_\_
- ☐ Vehicle was in junkyard prior to January 1, \_\_\_\_\_ at: \_\_\_\_\_  
Date junked \_\_\_\_\_ \*
- ☐ Vehicle wrecked and settled with insurance company prior to January 1, \_\_\_\_\_.  
Settlement date \_\_\_\_\_
- ☐ Vehicle repossessed by lienholder prior to January 1, \_\_\_\_\_.  
Date repossessed \_\_\_\_\_ Lienholder: \_\_\_\_\_
- ☐ Nonresident of Kentucky on January 1, \_\_\_\_\_ (Copy of proof of nonresidence required.)  
Date moved \_\_\_\_\_ Date returned \_\_\_\_\_
- ☐ Nonresident military personnel (Copy of military residential affidavit or wage/earnings  
statement showing another state as residency required.)
- ☐ High mileage, according to guide, on January 1, \_\_\_\_\_. Mileage as of January 1 \_\_\_\_\_.
- ☐ Dealer inventory, January 1, \_\_\_\_\_
- ☐ Damaged (physically or mechanically) prior to January 1, \_\_\_\_\_. (Description attached.)  
\_\_\_\_\_
- ☐ Other \_\_\_\_\_

*\* I understand that if this vehicle/boat has been junked and the tag and title have not been returned to the county clerk's office and I do not have these items in my possession that I must contact the clerk.*

I, \_\_\_\_\_, hereby swear (affirm) under penalty of perjury that the information above is true and correct.  
I further attest that the property taxes on the above listed vehicle be corrected/exonerated for the assessment date(s) of January 1, \_\_\_\_\_.

Signature \_\_\_\_\_ Date \_\_\_\_\_

Witness \_\_\_\_\_ County \_\_\_\_\_ Date \_\_\_\_\_

It is now ordered, under the authority of Kentucky Revised Statutes 133.110 and 133.130, that said error be corrected in accordance with Revenue Cabinet policy based on information listed above.

\_\_\_\_\_  
Signature of Property Valuation Administrator

\_\_\_\_\_  
Date

- ☐ The PVA's signature authorizes the clerk to reverse the ad valorem tax (if paid) from the system. The PVA will then correct the tax segment and inform the clerk of the next step.